

EXPENDITURE GUIDELINES

Fund Code Group: 100000 to 139999

FUNDING SOURCE - State Funds classified as: E & G- Carry Forward - Lottery

This fund source includes the primary University Operating budget and expenditures are governed by the Statutes of the State of Florida, the Florida Administrative Code, Policy and Procedures adopted by the Florida Board of Governors, University Board of Trustees directives and University policy and procedures. This fund group is supported from State Appropriations by the State of Florida general tax base and is provided to support the institution and the greater benefits of higher education and the mission of the University of North Florida and our operations.

The following list is provided with the intent of offering some general guidelines to the University Community in our daily operations. It is not intended to be a complete list but to provide insight into the general nature of certain types of expenditures.

In many of the situations where a "No" may indicate that certain items are not to be or should not be purchased or approved from this funding source, there may be opportunities to cover these items from other University sources or from the University Foundation. In considering what items that should appropriately be paid from E & G funds departmental staff should consider the appropriateness of the purchase and the intended use in support of the general departments operations and the Greater Mission of the University. We should be prudent of our expenditure of these funds to be good stewarded of our University's resources.

Please keep in mind that Foundation and Concession funds are generally considered to be soft money and as such much more lenient in terms of the type of items that may be purchase compared to those of the State funding sources which are more restrictive. Consequently, Foundation and Concession funds are considered to be valuable dollars. Examples # 1: Because food purchase are generally not allowable from State funds when you know that you will need catering or food purchases for an event, you should try to conserve Foundation and Concession Funds to use for those items. Alcoholic beverages purchases are only allowed from a Foundation account. Example # 2: Departments should consider not purchasing general office supplies from a Concession or Foundation fund, because these items can generally be purchased from State funds. Conversely, if you purchase an item from E & G that is not allowed, you will need to transfer those expenses to a Concession or Foundation Fund to cover the purchase. We should all be prudent in your purchases to conserve both our State and Foundation resources.

<u>EXPENDITURE DESCRIPTION</u>	<u>Allowable</u>	
	<u>Yes</u>	<u>No</u>
<u>Accessories/Decorative Items:</u>		
Desk accessories (pen/clock set, etc.)		No
Clocks, pictures, globes, potted plants, etc		No
Logo supplies		No
<u>Food and Beverages Purchases:</u>		
Alcoholic Beverages		No
Catering		No
Refreshments for Institutional meetings and seminars		No
Refreshments for staff meetings		No
<u>Plaques/Awards for Satisfactory Service:</u>		
Retirement (\$50 or less through Human Resources)	Yes	
Longevity – for 5 year increments (\$50 or less through Human Resources)	Yes	
Departmental Sponsored Awards		No

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	<u>Yes</u>	<u>No</u>
<u>Promotional Items (Logo Items)</u>		
Mugs, pens, bags, folders		No
Tee-shirts / Clothing items		No
Other Logo items		No
<u>Public Relations and other Misc. Items</u>		
University Departmental Business Cards	Yes	
Congratulatory/Condolence Telegrams		No
Flower arrangements (cut flowers, including bereavements)		No
Holiday greeting cards including the purchase/printing/postage		No
Rental space for University Celebrations, including seasonal holidays		No
Invitations for Official University functions such as meetings, conferences, or training activities	Yes	
<u>Travel and Travel Related Expenses</u>		
Travel cost for employees or other approved travelers on Official University Business Activities-TAR Required (1), (2)	Yes	
Interviewing Candidates (3)	Yes	
Hotel Lodging while in official travel status (1)	Yes	
Sales and Lodging Taxes for Hotels & Lodging while in travel status (4)	Yes	
Meals at the state or federal per diem rates as appropriate	Yes	
Car Rentals, including gas for rental	Yes	
Employee Vehicle Mileage, (Employee should keep a mileage log if claiming more than map mileage)	Yes	
Gas for State owned vehicles	Yes	
Gas for personal vehicles		No
Travel cost for holiday activities (5)		No
Travel cost to community banquets (5)		No
Student candidate for an Academic program (6)		No
Student Travel expenses (7)		No
Gratuities for meals in travel status		No

(1) For official business of the University, authorized travelers in Travel Status may be reimbursed in accordance with FS 112.061.

(2) Independent Contractors are generally responsible for providing their own travel as part of their contract. The University is not responsible for completing any travel reimbursements documents or for making arrangements for a contractor. However, if a contractor provides receipts for their travel, they must abide by the Florida Statute 112.061. Their reimbursement is includable with the payment for their services and reportable for tax purposes.

(3) Interview candidates for University positions are required to be reimbursed and must submit receipts in accordance with FS 112.061.

(4) Sales taxes or other taxes applied to hotel bills, is refundable to the traveler where the traveler pays the charges. However, where In-State (Florida) charges are paid with a PCard, travelers must ensure that there are no taxes applied. Travelers are encouraged to carry a copy of the University's Sales & Use Tax Exemption Certificate for this purpose.

(5) Travel expenses to and from Receptions, Celebrations, Banquets, and Holiday events, while are deemed to increase morale and to honor cultural traditions, are not deemed to be business related expenses.

(6) Students who are candidates for admission to the University are generally required to pay their own travel to and from the University.

(7) Student travel is not normally an authorized expense from any University Fund, except Student Government. However, students may from time to time represent the University in an official business capacity and may be authorized for those, provided they are documented as official business for the University and a TAR has been approved. However, students traveling as part of any class activity, class research project, or as part of a TLO program, are responsible for their own travel expenses and the University may not pay for those expenses. TLO programs generally have a separate local fund Banner Index that allows the program to coordinate the payment of expenses once the students have paid their fees.

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EMPLOYEE RECRUITMENT and SEARCH SCREENING ACTIVITIES

For Non-travel Status activities:

Advertising, printing, postage

Yes

Meals for committee members (1)

No

Entertaining Visitors:

Meals for employment candidate (1)

No

Meals for employment candidate spouse (1)

No

Gratuities for Meals

No

Taxes on meals

No

(1) Meals are only reimbursed for individuals in approved travel status and only at the established per diem allowances are provided by the State. Entertainment expenses for meals or other type of expenses are not allowable from this fund. However, with detailed receipts, meals provided by a University official in the course of the interview process may be reimbursed from a Concession Fund or from the Foundation. Meals for Candidate Spouses may be paid from Concession Funds or from the Foundation. Where Candidates are provided a meal the general per diem allowance for the particular meal must be deducted from the candidates travel reimbursement voucher if reimbursement is provided as part of approved travel.

COMMENCEMENT & GRADUATION

Catering or other food purchases (1)

No

Rental of space (2)

Yes

Printing, supplies and related costs (2)

Yes

Travel Costs (3)

No

- (1) Commencements and graduations are a vital part of the mission for the University. While catering may not be paid from State funds, Concession and Foundation Funds may be used to support this part of this activity.
- (2) Space rental for conference rooms and other general expense such as printing and mailing associated with the commencement activities are allowable as noted.
- (3) Individual lodging rooms may not be paid for overnight stays, unless it is for an authorized traveler from outside the general headquarters. The same criteria would apply for functions such as for convocations that are also an integral part of the University environment.

STAFF DEVELOPMENT & STAFF RETREATS

Catering (1)

No

Rental of on-campus space (2)

Yes

Travel costs (3)

Yes

- (1) Catering for staff development may not be paid from E & G and generally not from Auxiliary or Sponsored Research Funds except where fees are collected or where specifically authorized by a grant in meeting the grant requirements.
- (2) Rental of space for conference rooms is an allowable expense for all funds for this activity.
- (3) Unless an employee is in official travel status or an authorized traveler from outside the general headquarters, individual lodging rooms locally may not be paid for overnight stays regardless of the activity. Travel expenses related for staff development may be allowed in accordance with FS 112.061, except from Concession Funds. Please keep in mind that Independent Contractors should be providing their own travel costs that may be covered contractually.

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EQUIPMENT PURCHASED FOR OFFICIAL USE

Computers and other office equipment used in the normal operating of the Department, as provided by the specific grant.

Yes

Refrigerators, Stoves, Microwave or Toaster ovens (1)

No

Fans (2)

No

Portable heaters (2)

No

Coffeemakers, Servers (2)

No

- (1) If these items are purchased as a result of a class requirement for classroom or lab activities, such as for a biology class to complete experiments or preserve specimen, the purchase of a refrigerator may be appropriate from State funds with the proper documentation and justification.
- (2) These items are considered personal conveniences and with the exception of coffeemakers, are not allowed at the University because of safety and energy concerns.